

*all gen memo*  
C O P Y  
STATE OF CALIFORNIA

Sacramento 14

M-7241

INTER-DEPARTMENTAL COMMUNICATION

Volney Van Dyke  
Office of State Controller  
State Capitol  
Sacramento 14, California

File No.

Date: March 19, 1946 ✓

Subject: In re Abstract List

Department of Justice  
E. G. Benard, Deputy

In considering the preparation and adoption of the abstract list as provided for in Section 4371-4376 Revenue and Taxation Code, (Chapter 694, Statutes 1945) it would be advisable to have such abstract list approved by the board of supervisors, who at the same time should cancel all other unpaid items appearing on the rolls which might through error be overlooked in the preparation of the abstract list; otherwise the abstract list would defeat its purpose for it would always be necessary to refer back to the original delinquent rolls.

Such blanket cancellation is neither expressly provided for in Chapter 694, Statutes 1945, nor expressly provided for by the provisions of Section 4986 of the Revenue and Taxation Code, but it does seem necessary that there be such a blanket cancellation in order to effectually make the abstract list the sole complete record.

It would probably be desirable to show in such resolution that the District Attorney, and also the City Attorney, where necessary, have consented in writing to such cancellation.

The language of the resolution should be substantially as follows:

"WHEREAS, the redemption officer has prepared an abstract list of unpaid items from any or all delinquent rolls of the County of \_\_\_\_\_ (except the delinquent rolls for the years subsequent to the year for which property was at the time of preparing such abstract list last decided to the State for taxes, to wit, June \_\_, 19\_\_) and has presented such abstract list to the board of supervisors for approval,--

NOW, THEREFORE, BE IT RESOLVED, that the board of supervisors hereby approves and adopts such abstract list and the County Auditor is hereby authorized and directed to certify the same, as required by Section 4374 of the Revenue and Taxation Code.

BE IT FURTHER RESOLVED, that any and all unpaid items which may appear upon any or all of the delinquent rolls, except the unpaid items appearing thereon which have been transferred to said abstract list, (and except the unpaid items on any or all delinquent rolls for the years subsequent to the year for which the property was at the time of preparing such abstract list last decided to the State for taxes, to-wit, June \_\_, 19\_\_) be and the same are hereby cancelled."

ECB:FTB